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**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:)	Chapter 7
)	Case No. 19-10236
Johnson Publishing Company, LLC,)	
)	Hon. Jack B. Schmetterer
Debtor.)	
)	Date: November 10, 2020
)	Time: 10:30 a.m.

**ORDER (I) ESTABLISHING A SPECIAL BAR DATE FOR CERTAIN TAX
CLAIMS, AND (II) APPROVING FORM AND MANNER OF NOTICE
THEREOF**

Upon consideration of the Motion of Miriam R. Stein, not individually, but solely in her capacity as Chapter 7 trustee (the "Trustee") for the bankruptcy estate (the "Estate") of Johnson Publishing Company, LLC (the "Debtor"), for the entry of an Order (i) establishing a special bar date by which (a) taxing authorities which (1) may have tax claims against the Debtor but were not listed as creditors herein and therefore may not have received notice of the previous general bar date that was set for October 7, 2019, and (2) otherwise did not file a proof of claim herein, must file proofs of claim arising out of any alleged tax liability, tax penalties, or interest on tax liability or penalties in order to be entitled to a distribution herein, and (b) taxing authorities with proofs of claim already on file herein may amend such tax claims to the extent permitted by law, and (ii) approving the form and manner of notice thereof (the "Motion"); the Court having considered the Motion and overruled any and all objections thereto; sufficient notice having been given of the Motion and adequate cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is granted, to the extent stated herein.¹

¹ Capitalized terms used but not otherwise defined herein shall have the same meaning as in the Motion.

2. Any and all Additional Taxing Authorities which (a) may have tax claims against the Debtor but were not listed as creditors and therefore may not have received notice of the General Bar Date and (b) otherwise did not file a proof of claim herein, must file by **11:59 PM Central Daylight Time on Monday, February 15, 2021** (the “Tax Claims Bar Date”) proofs of claim arising out of any alleged tax liability related to the Debtor (including but not limited to all employment, franchise, gross receipts, income, property, payroll, sales, use, withholding, county, municipal and local taxes), tax penalties, or interest on any tax liability or penalties, whether secured or unsecured, arising or accruing pre-petition or post-petition (including any taxes alleged or asserted to have administrative claim status herein) (herein the “Tax Claims” or individually, a “Tax Claim” and the holder of each, a “Tax Claimant”) through the Tax Claims Bar Date, in order to receive any distributions herein.
3. Any and all Existing Tax Claimants are not required to re-file an Existing Tax Claim, but are permitted to amend an Existing Tax Claim by the Tax Claims Bar Date to pursue an additional Tax Claim solely to the extent such an amendment is permitted by applicable law.
4. In order to assert a Tax Claim herein, a Tax Claimant must (i) prepare and execute their Tax Claim on the Official Bankruptcy Form 410 (which is available at the Court’s website www.ilnb.uscourts.gov); (ii) describe in detail the facts establishing the nature and validity of your Tax Claim; (iii) describe in detail the specific total amount of your Tax Claim; (iv) delineate by year the amount of tax liability, tax penalties, or tax interest being claimed as part of the Tax Claim; and (v) provide a summary, and copies, of all

documents which support the Tax Claim, including any documents presented to or signed by the Debtor (collectively, the "Claim Information").

5. A Tax Claimant must submit all of their respective Claim Information so that it is filed and received by the Court, and served on and received by the Trustee and her counsel at their respective address listed below, by no later than **11:59 PM Central Daylight Time on Monday, February 15, 2021.**

- a. Miriam R. Stein, Esq., as Trustee, Gutnicki LLP, 4711 Golf Road, Suite 200, Skokie, IL 60076; and,
- b. N. Neville Reid, Esq., Counsel to the Trustee, Fox Swibel Levin & Carroll LLP, 200 West Madison, Suite 3000, Chicago, Illinois 60606.

6. **ANY TAX CLAIM RECEIVED AFTER THE TAX CLAIMS BAR DATE, OR WHICH IS NOT FILED AT ALL, SHALL BE DISALLOWED BY THE BANKRUPTCY COURT. ALL TAX CLAIMS THAT ARE NOT TIMELY FILED IN ACCORDANCE WITH THESE PROCEDURES SHALL BE TERMINATED AND FOREVER BARRED. TAX CLAIMS NOT TIMELY FILED SHALL BE DEEMED WAIVED AS AGAINST THE TRUSTEE AND THE BANKRUPTCY ESTATE OF JOHNSON PUBLISHING COMPANY LLC.**

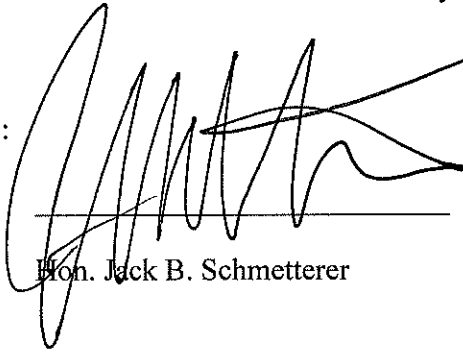
7. The Amended Tax Claims Notice attached hereto as Exhibit 1 is approved.
8. The Notice Procedures as referenced and defined in the Motion are hereby approved and shall be implemented by the Trustee. In accordance with such Notice Procedures:
 - A. Within fourteen (14) days after entry of the order granting this Motion, the Trustee shall send the Tax Claims Notice attached hereto to the following authorities known to the Trustee and the Debtor (collectively, the "Notice Parties");

- i. The agencies, departments and authorities of each State within the United States which (a) are primarily responsible for the collection of any taxes within their respective jurisdictions that relate to the Debtor, including the Existing Tax Claimants (to afford them the right, if any, to file an amended claim by the Tax Claims Bar Date) and (b) are either (1) identified for the Trustee by the Debtor, or (2) determined by the Trustee, within her sole business judgment or upon the advice of her counsel, to have had taxing authority with respect to the Debtor's activity.
 - ii. The agency, department and authority in the United Kingdom, and more specifically, London, England, responsible for the collection of taxes in that jurisdiction. The Trustee shall not be required to specifically notify other foreign jurisdictions (beyond the publication notice provided in Section B below) outside of the United States other than in London, England.
 - iii. All persons whom the Debtor informs the Trustee, or the Trustee otherwise knows, have at any time asserted any Tax Claim.
 - iv. All creditors of the Debtor.
 - v. All persons who have filed notices of appearance in this case.
- B. In order to reach potential unknown holders of Tax Claims, the Trustee shall publish the Tax Claim Notice in one national publication no later than twenty-one (21) days following the entry of the Order granting this Motion. The publication

of the Tax Claim Notice in *The Wall Street Journal* is sufficient to satisfy the publication notice requirements of this paragraph 8(B).

9. The Trustee reserves all objections and defenses to all alleged Tax Claims under applicable law, including an objection that a claim filed after October 7, 2019 by a taxing authority that had received notice of the previous general bar date for governmental units originally set for October 7, 2019 [Dkt. 65] is a late claim and therefore should be subordinated to timely filed claims.
10. Sufficient notice of this Motion has been provided to parties entitled to such notice, and any further notice as may be required under the Federal Rules of Bankruptcy Procedure is hereby waived.
11. This Order shall be effective immediately upon its entry.

Date:



Hon. Jack B. Schmetterer

10 NOV 2020

N. Neville Reid (ARDC #6195837)
Steven L. Vanderporten (ARDC #6314184)
FOX SWIBEL LEVIN & CARROLL LLP
200 West Madison Street, Suite 3000
Chicago, IL 60606
Ph: 312.224.1200
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EXHIBIT 1

[FORM NOTICE]

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:)	Chapter 7
)	Case No. 19-10236
Johnson Publishing Company, LLC,)	
)	Hon. Jack B. Schmetterer
Debtor.)	
)	
)	

NOTICE OF DEADLINE TO ASSERT CERTAIN TAX CLAIMS AGAINST THE
ESTATE

On November __, 2020, the United States Bankruptcy Court for the Northern District of Illinois, Eastern Division (the "Court"), which is overseeing the Chapter 7 bankruptcy case of Johnson Publishing Company, LLC (the "Debtor"), entered the attached order [Dkt. __] (the "Tax Claim Bar Date Order") establishing **11:59 P.M., Central Daylight Time, on Monday, February 15, 2021** (the "Tax Claims Bar Date") as the deadline by which any and all persons, entities, and governmental units (including any taxing authorities) asserting any claim for any alleged tax liability related to the Debtor (including but not limited to all employment, franchise, gross receipts, income, property, payroll, sales, use, withholding, county, municipal and local taxes), and all alleged tax penalties or interest on any tax liability or penalties, whether secured or unsecured, arising or accruing pre-petition or post-petition (including any taxes alleged or asserted to have administrative claim status herein) through the Tax Claims Bar Date (herein, the "Tax Claims" or individually a "Tax Claim"), must file a proof of claim with respect to any such claim or interests in order to be entitled to a distribution herein. Notwithstanding the foregoing, any person or entity that has previously filed a Tax Claim herein should not refile the same claim (an "Existing Tax Claim"), but any and all amendments to any Existing Tax Claim (including any assertion that all or any portion of a Tax Claim has administrative status) must be filed by the Tax Claims Bar Date, subject to the amendment rules of the Federal Rules of Bankruptcy Procedure. The Trustee reserves all objections and defenses to all alleged Tax Claims under applicable law, including an objection that a claim filed after October 7, 2019 by a taxing authority that had received notice of the previous general bar date for governmental units originally set for October 7, 2019 [Dkt. 65], is a late claim and therefore should be subordinated to timely filed claims.

If you believe you are entitled to make a Tax Claim, you must (i) prepare and execute your Tax Claim on the Official Bankruptcy Form 410 (which is available at the Court's website www.ilnb.uscourts.gov); (ii) describe in detail the facts establishing the nature and validity of your Tax Claim; (iii) describe in detail the specific total amount of your Tax Claim (iii) delineate

by year the amount of tax liability, tax penalties, or tax interest being claimed, and; (iv) provide a summary, and copies, of all documents which support the Tax Claim, including any documents presented to or signed by the Debtor.

Your claim containing all of the foregoing information must be filed and received by the Court, and served on and received by the Trustee and her counsel at their respective addresses below, by no later than **11:59 P.M., Central Daylight Time, on Monday, February 15, 2021:**

Miriam R. Stein, Esq., as Trustee
Gutnicki LLP
4711 Golf Road, Suite 200
Skokie, IL 60076

and

N. Neville Reid, Esq., Counsel to the Trustee
Fox Swibel Levin & Carroll LLP
200 West Madison -Suite 3000
Chicago, Illinois 60606

ANY TAX CLAIM RECEIVED AFTER THE TAX CLAIMS BAR DATE, OR WHICH IS NOT FILED AT ALL, SHALL BE DISALLOWED BY THE BANKRUPTCY COURT. ALL TAX CLAIMS THAT ARE NOT TIMELY FILED IN ACCORDANCE WITH THESE PROCEDURES SHALL BE TERMINATED AND FOREVER BARRED. TAX CLAIMS NOT TIMELY FILED SHALL BE DEEMED WAIVED AS AGAINST THE TRUSTEE AND THE BANKRUPTCY ESTATE OF JOHNSON PUBLISHING COMPANY LLC.

November __, 2020

BY ORDER OF THE COURT